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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: December 5, 2025

Memorandum to: Michael McGuinness, Interim County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of County of Patrick, Virginia for the year ended June 30, 2025, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience.

County:

Integrated Accounting Software

We recommend the County consider working toward implementing integrated accounting software. Centralized accounting software would provide for efficiencies in the manual accounting reconciliation processes of several departments, reduce potential human error, and provide efficiencies such as real-time data.

Transfers

During the audit, we noted that the County had numerous interfund transfers. We recommend the County implement a process to review such transfers and ensure they balance. During our audit, we found that they did not balance.

School Board:

Conflict of Interest Forms

During our review of the required annual forms, we noted that several Board members skipped questions on the form. We recommend all required forms be completed thoroughly, timely, and submitted to the clerk for audit purposes.

Social Services:

Children Services Act (CSA)

During our reconciliation of Social Services expenditures to the ledger and revenue reimbursements, we found that the County had to pay additional local costs beyond the normal allocated portion due to untimely payments. We recommend requiring vendors to provide invoices in a timely manner and the Social Services pay same in a timely manner.

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Sheriff:

Confidential Narcotics Account

During our review of the Confidential account, we noted restitution receipts being deposited into the account. Those funds should be deposited with the County Treasurer and the only receipts deposited into the Confidential account should be funds from the County. In addition, we noted that the Sheriff is not obtaining copies of cleared check images. We recommend getting these images from the bank for audit purposes, even if it requires a fee. Finally, it was noted that the expenditures from the Confidential account exceeded the appropriations from the Board of Supervisors. Per the Sheriff Manual, these expenditures also require appropriation.